



Utah State Tax Commission

TC-61N

**Sales Tax Refund Booklet for
Religious or Charitable Organization**

General Information

Pursuant to Utah law, the sales and use tax exemption for purchases made by religious and charitable institutions shall be administered in the following manner:

- (1) The exemption shall be at the point of purchase if the purchase is \$1,000 or more.
- (2) If the purchase is less than \$1,000, the exemption shall be in the form of a refund from the Tax Commission of sales or use taxes paid.
- (3) Notwithstanding (1) above, the exemption shall be at the point of purchase if the purchase is made pursuant to a contract between the vendor and the charitable or religious institution, or if the sale is made by a public utility to a religious or charitable institution.

Instructions for TC-61N

Institutions are issued 12 refund coupons per year for use in that year. While institutions may apply for a refund of Utah sales and use taxes paid as often as on a monthly basis they are not required to file for refunds on a monthly basis. Any coupons not used during the year for which they were issued should be discarded.

Institutions should total the Utah sales and use taxes paid for the period for which they are filing a refund coupon and write that total amount in the box marked "Refund Amount."

Do not attach receipts indicating sales and use taxes paid to the refund coupon. Receipts and other original records supporting the refund claim must be kept by the institution for three years following the date of refund.

Refund requests should be returned to the Tax Commission by the tenth day of the month for taxes accumulated through the previous month in order to ensure a timely refund.

Refund requests may not be filed later than 90 days after the end of the calendar year in which the sales or use tax was paid.

If the preprinted information on the coupon is incorrect, please correct any errors or make changes on the change form in the back of the coupon booklet.

If you have any questions, contact the Tax Commission at (801) 297-2200 or toll free 1-800-662-4335.

Please use only the original coupon, and not copies, for filing purposes.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-2020. Please allow three working days for a response.



Utah Sales Tax Refund Request – TC-61N

Tax Type	Account Number	Tax Period
16-SE		

UTAH STATE TAX COMMISSION
SALES TAX REFUND REQUEST
210 N 1950 W
SLC UT 84134-3212



Refund Amount:

I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized signature

Date

Telephone

Change Form for Preprinted Information

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Change in Business Name			Business Discontinued		
New name:			Effective date:		
Change in Mailing Address			Change in Business Address		
Name			Business name		
New address			New address		
City	State	ZIP code	City	State	Zip code
Account number	Telephone number		Account number	Telephone number	
Request for New Application Complete this section only when changing ownership status					
Business name				Contact person	
Address			City	State	Zip code